



**Mecklenburg County
Department of Internal Audit**

Medical Examiner's Office
Body Management Audit Report 1270

March 15, 2013

Internal Audit's Mission

Through open communication, professionalism, expertise and trust, Internal Audit assists executive management and the Audit Review Committee in accomplishing the Board's objectives by bringing a systematic and disciplined approach to evaluate the effectiveness of the County's risk management, control and governance processes in the delivery of services.

Internal Audit Contacts

Joanne Whitmore, CPA, CIA, CFE, CFF, CRMA, Audit Director
(704) 336-2575 or joanne.whitmore@mecklenburgcountync.gov

Christopher Waddell, CIA, Audit Manager
(704) 336-2599 or christopher.waddell@mecklenburgcountync.gov

Staff Acknowledgements

Eric Davis, CIA, Auditor-In-Charge

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MECKLENBURG COUNTY Department of Internal Audit

To: Dr. Michael Sullivan, Chief Medical Examiner

From: Joanne Whitmore, Director of Internal Audit

Date: March 15, 2013

Subject: Medical Examiner's Office Body Management Audit Report 1270

The Department of Internal Audit has completed its audit of the Medical Examiner's Office to determine whether internal controls over body management effectively manage key business risks inherent to the activity. The audit scope was July 1, 2008 through December 31, 2011. Internal Audit interviewed key personnel, evaluated policies and procedures and observed and documented body management processes and procedures.

This audit was conducted in conformance with The Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing. These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

OVERALL EVALUATION

Overall, risks inherent to body management were managed to an acceptable level; however opportunities exist to improve the design and operation of some control activities. The Medical Examiner's Office does not have a formal process in place to review and update as necessary its body management policies and procedures. Also, some body management documentation was not consistently maintained. Further, there is insufficient separation of duties for recording and maintaining personal effects, medication and criminal investigation evidence. Last, a periodic inventory of items collected and maintained as evidence for criminal investigations is not conducted.

The issues listed below, as well as recommendations and management's responses, are discussed in detail in the attached document. Internal Audit will conduct a follow-up review at a later date to verify that recommendations are implemented and working as expected.

ISSUES

1. The Medical Examiner's Office does not have a formal process in place to routinely review and update its body management policies and procedures.
2. Some body management documentation was not consistently maintained.
3. There is insufficient separation of duties for recording and maintaining personal effects, medication and criminal investigation evidence.
4. A periodic inventory of criminal investigation evidence is not conducted.

We appreciate the cooperation you and your staff provided during this audit. Please feel free to contact me at 704-336-2575 if you have any questions or concerns.

c: Harry Jones, County Manager
Michelle Lancaster, General Manager
John McGillicuddy, General Manager
Bobbie Shields, General Manager
Leslie Johnson, Associate General Manager
Dena Diorio, Financial Services Director
Tyrone Wade, Deputy County Attorney
Robert Thomas, Senior Associate Attorney
Peggy McCoy, Business Manager
Board of County Commissioners
Audit Review Committee

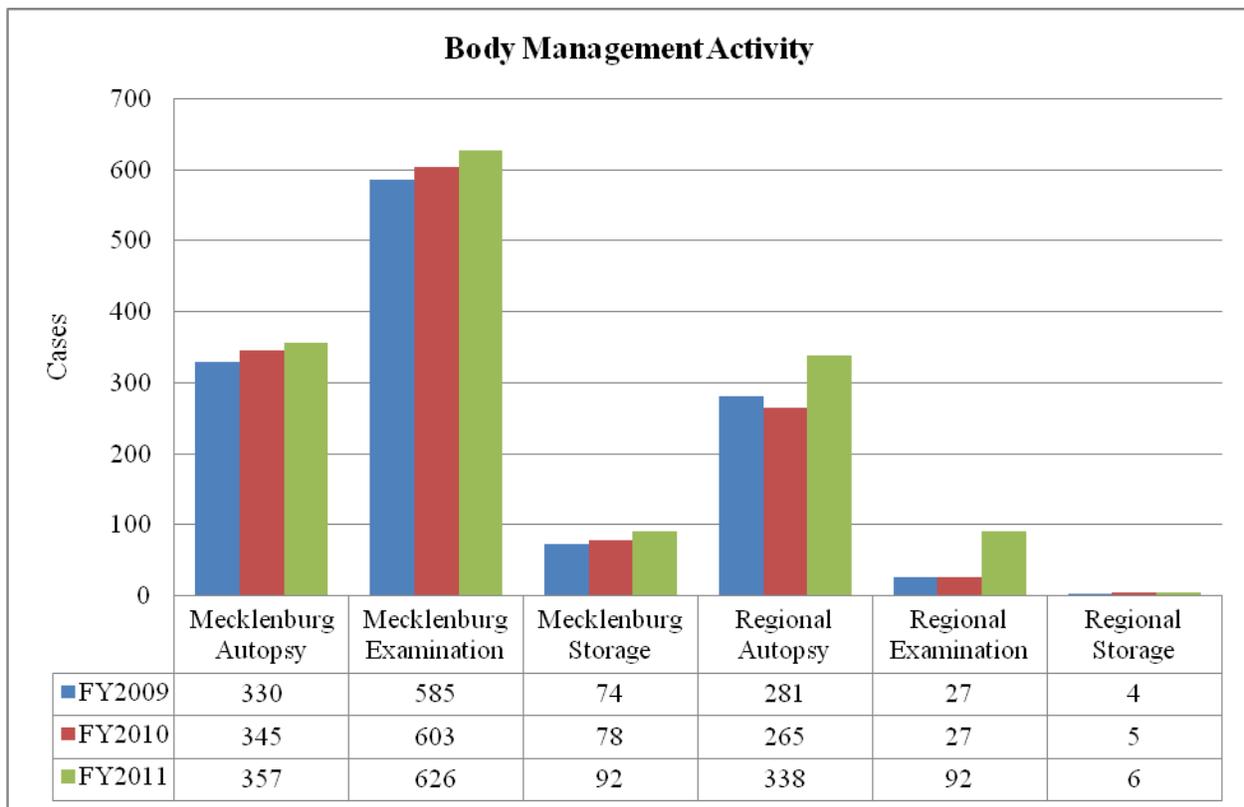
BACKGROUND

The Medical Examiner’s Office mission is to “aid in the investigation, determination and certification of the cause and manner of deaths under its jurisdiction (e.g., homicide, trauma, unexpected death, death in police custody, unattended death, et cetera) occurring in Mecklenburg County.”

The County’s Medical Examiner’s Office is part of the State system maintained by the Office of the Chief Medical Examiner’s Office (OCME). The Medical Examiner’s Office is authorized by State statute and administrative code and OCME guidelines to investigate and certify categories of human deaths in its assigned jurisdiction. Under this authority, the primary purpose of the Medical Examiner’s Office is to detect, analyze and document the medical aspects of certain types of deaths so they can be better understood scientifically, legally and socially.

The Medical Examiner’s Office currently provides autopsy and investigative services to Mecklenburg, Anson, Union, Cabarrus, Gaston, and Cleveland counties to determine the cause and manner of deaths that occur suddenly, unexpectedly or as a result of injury. The Medical Examiner’s Office is contracted by the OCME to provide autopsy services to the five regional counties surrounding the County.

From July 1, 2008 to June 30, 2011, the Medical Examiner’s Office handled an average of 1,400 cases per year within the six-county region. Of these cases, approximately 1,000 were from deaths occurring within the County. In addition, the Medical Examiner’s Office performed an average of 600 autopsies per year.



Source: Medical Examiner’s Office Data, unaudited

Body Management

The Medical Examiner's Office is notified when a death occurs in the County that falls within its jurisdiction. Once the case is accepted, a transportation service transfers custody of the decedent remains, personal effects and medications to the Medical Examiner's Office. The Medical Examiner's Office staff uses professional judgment in conjunction with law enforcement's assessment to determine if any decedent personal effects should be retained as evidence for criminal investigations. If Medical Examiner's Office staff determines personal effects to be items of evidence, they record the items and store them until retrieved by law enforcement.

Pathologists conduct an examination of decedent remains to determine the cause and manner of death. In evaluating the case, they must consult with law enforcement officers, relatives and others who may have knowledge of the circumstances surrounding the death. In some instances, the pathologist conducting the examination may decide an autopsy is necessary. Pathologists, in their roles as medical examiners, record their findings and their opinion of the manner and cause of death on the investigation reports. Pathologists also record their findings and opinions of the cause of death on the autopsy reports.

After the examination is complete, Medical Examiner's Office staff coordinates with the decedent's next of kin to determine the final disposition of the remains and personal effects. Once the decedent's remains and personal effects are released to the funeral home or transportation service, Medical Examiner's Office staff record release information in the State's Medical Examiner Information System and in Whiteboard, the County Medical Examiner's Office body management system. Further, State statute and administrative code and OCME guidelines require the Medical Examiner's Office to complete investigative and autopsy reports, which are filed onsite.

ISSUES, RECOMMENDATIONS AND MANAGEMENT RESPONSES

Issue 1: The Medical Examiner's Office does not have a formal process in place to routinely review and update its body management policies and procedures.

Risk Observation

The Medical Examiner's Office communicates external and internal changes to staff via email, training and other methods. It does not, however, have a formal process in place to update body management policies and procedures to reflect changes in compliance, management and operational practices. In addition, body management policies and procedures do not address procedures related to:

- a. unidentified bodies
- b. document retention
- c. periodic inventory of items of evidence
- d. handling of decedent government-issued identification
- e. designation of decedent next of kin

Policies and procedures are important control activities to help ensure management's directives are carried out while mitigating risks that may prevent the organization from achieving its objectives.

Recommendation

Internal Audit recommends the Medical Examiner's Office develop a formal, documented process to periodically review and modify as necessary its body management policies and procedures. The written policies and procedures should have a framework that establishes, at a minimum:

- a. frequency of reviews
- b. staff roles and responsibilities
- c. staff training requirements
- d. communication requirements for internal and external stakeholders

In addition, the Medical Examiner's Office should expand its current body management policies and procedures to include:

- a. unidentified body handling
- b. record retention requirements
- c. periodic inventory of criminal investigation evidence
- d. destruction of decedent government-issued identification
- e. next of kin with rights to arrange for final decedent disposition in order of priority

Management Response

Agree. Action Plan: The Medical Examiner's Office has begun the process of organizing and formatting existing policies and procedures into a policy and procedures manual. The material will then be used to create a CBT¹ environment to train new staff, and provide refresher training for existing staff to address

¹ Computer Based Training

policies and procedures that have changed. A staff person has been identified to manage this process including policy/procedure updates. The Medical Examiner's Office will incorporate recommendations to expand and clarify existing policies and procedures to include unidentified body handling, record retention requirements as it relates the Mecklenburg County ME Office, periodic inventory of evidence assets, destruction of decedent government-issued identification and next of kin with rights to arrange for final decedent disposition in order of priority. Estimated date of completion: The process has already begun and an estimated date of completion is January 2014.

County Manager Response

For this issue, the management response says that the action plan process has begun and an estimated date of completion is January 2014. When asked why it would take this time to complete, Medical Examiner's Office staff responded as summarized below:

Although the policies and procedures exist, at the time of the audit they were not available in a structured format, which is what prompted the auditor's recommendation. The goal of the Medical Examiner's Office staff is to rewrite the existing policies and procedures using a standardized template and group them in the areas of morgue/autopsy/office/investigation. While doing this, staff also will create a training manual for the various positions. Because of the limited size of the Medical Examiner's Office staff, there is not a staff person who can work on this full-time. Therefore, it will take several months to complete this task. However, there is no risk in taking this amount of time because, as mentioned, the policies and procedures exist and are followed, but are not yet fully documented.

Based on this additional information, the estimated completion date is acceptable. Therefore, the management response is appropriate and consistent with recommendations provided by the Internal Audit Department.

Issue 2: Some body management documentation was not consistently maintained.

Risk Observation

The Medical Examiner's Office did not retain some documentation as required by its policies and procedures. The lack of proper documentation could increase the risk of non-compliance. Medical Examiner's Office procedures require staff to review case files to ensure they contain necessary documentation as required by its policies and procedures and OCME guidelines. Of 72 cases reviewed, exceptions were noted. (Not all documentation requirements were applicable to all 72 cases).

- a. Four of 54 or 7% of cases did not have next of kin documented
- b. Two of 30 or 6% of cases did not contain Transporter Valuables Disposition forms used to document decedent personal effects of value received from body transportation services
- c. One of 8 or 13% of cases did not have a Medication Inventory form
- d. One of 61 or 1% of cases did not have a Case Call Sheet used to document reported deaths
- e. One of 70 or 1% of cases did not have a Personal Effects Inventory form

Recommendation

Internal Audit recommends the Medical Examiner's Office reemphasize with staff the importance of file reviews. In addition, Medical Examiner's Office management should periodically monitor the effectiveness of the file reviews and document its review.

Management Response

Agree. Plan of Action: Currently the Medical Examiner's Office does a final review of each Medical Examiner's record upon its completion. Review includes mandated forms such as the autopsy report and toxicology report. This process will be expanded to cover the additional documents as noted in the audit report. A quality review sheet will be created that the reviewer will complete and place in the folder. Any noted omissions or discrepancies will be corrected prior to filing the record. Additionally, the Medical Examiner's Office is exploring record imaging for future implementation. Estimated Date of completion for use of the quality review sheet is July 1, 2013.

County Manager Response

The management response is appropriate and consistent with recommendations provided by the Internal Audit Department.

Issue 3: There is insufficient separation of duties for recording and maintaining personal effects, medication and criminal investigation evidence.

Risk Observation

A single Medical Examiner's Office staff has the ability to both record and maintain custody of the decedents' medications, personal effects and items of evidence. Allowing a single individual to carry out incompatible duties within a process does not provide a proper separation of duties and increases the risk of loss or theft.

Recommendation

Internal Audit recommends the Medical Examiner's Office separate incompatible duties for the custody of personal effects, medication and/or evidence and related recordation of transactions. If adequate separation of duties is not possible, management should implement appropriate compensating controls.

Management Response

Agree. Action Plan: Current level staffing does not permit recommended separation of duties and therefore the department will initiate compensating controls. To minimize risk, as a part of the approved FY13 Medical Examiner's balanced scorecard, the department will be conducting a random sampling of 5 autopsy cases per quarter to not only quality review the accurate release of personal effects, but also evidence, as well. This process has already been implemented and the data will be reflected annually on the department's balanced scorecard.

County Manager Response

The management response is appropriate and consistent with recommendations provided by the Internal Audit Department.

Issue 4: A periodic inventory of criminal investigation evidence is not conducted.

Risk Observation

The Medical Examiner's Office does not compare recorded criminal investigation evidence to the actual inventory of evidence. An inventory of criminal evidence identified five of 20 or 25% of evidence items unrecorded. Without a formal routine inventory process to ensure records are accurate and up-to-date, evidence could be lost or stolen without timely detection.

Recommendation

Internal Audit recommends the Medical Examiner's Office conduct periodic physical inventories of criminal investigation evidence. The physical inventories should be documented and reconciled to current inventory records. Discrepancies should be timely resolved and documented. Additionally, the physical inventories should be performed by an individual without custodial or recordkeeping responsibilities over the evidence being inventoried. The periodic physical inventory results should be approved by management.

Management Response

Agree. Action Plan: Quarterly physical inventories of evidence items will be conducted by an Autopsy Technician who has no custodial/record keeping responsibilities over the items being inventoried. The review will include documenting and reconciling to current evidence inventory records. Any discrepancies will be timely resolved and documented as part of the process. The evidence items logbooks currently maintained by three Investigators will be modified to document the physical inventories record. The department director and/or the business manager will review and approve each quarterly inventory. Anticipated date of implementation is April of 2013.

County Manager Response

The management response is appropriate and consistent with recommendations provided by the Internal Audit Department.